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May 18, 2015

Via ECF

The Honorable George B. Daniels
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, New York 10007-1312

Re: *Laydon v. Mizuho Bank, Ltd., et al.*, No. 12-cv-3419 (GBD) (HBP)

Dear Judge Daniels,

As counsel for Plaintiff and the proposed class, we submit this letter reply in further support of Plaintiff's Motion for Entry of Final Judgment Pursuant to FED. R. CIV. P. 54(b) (ECF Nos. 457, 458). Defendants Resona Bank, Ltd. ("Resona") and ICAP plc ("ICAP") oppose certification (ECF Nos. 469, 470) while Defendants Mizuho Bank, Ltd. and Mizuho Trust and Banking Co., Ltd. (collectively, "Mizuho") do not.

As Plaintiff described in his motion, judicial economy weighs in favor of immediate review of the Court's decision on personal jurisdiction. Mizuho appears to agree by consenting to the motion through their failure to oppose the motion.¹ ICAP's and Resona's oppositions fail to directly address the prejudices identified in Plaintiff's motion, which would be mitigated by an immediate appeal. Hence, for the reasons stated in the motion, the Court should certify the personal jurisdiction dismissal order (ECF No. 447) for immediate appeal under FED. R. CIV. P. 54(b).

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Peter D. St. Phillip", is written over a horizontal line.

Peter D. St. Phillip

cc: Counsel of Record (via ECF)

¹ Pursuant to FED. R. CIV. P. 6, Mizuho's opposition brief was due on or before May 12, 2015. No opposition was filed by that date.